

Amendments to the Claims:

1. (Currently Amended) An acoustic panel comprising first and second walls between which a sound absorber is disposed, said panel comprising, successively arranged: said first wall, a plate of viscoelastic material on an inside face of the first wall facing towards the sound absorber, a backing plate carrying spacer elements that are distributed in at least one dimension between the backing plate and the sound absorber, and that create an air gap between the sound absorber and the backing plate, said sound absorber and said second wall.
2. (Original) An acoustic panel according to claim 1, wherein the spacer elements form a two-dimensional array.
3. (Original) An acoustic panel according to claim 1, wherein said array comprises a grid, a honeycomb, or embossing.
4. (Original) An acoustic panel according to claim 3, wherein the grid, the honeycomb, or the embossing constitutes a net with the sound absorber being placed inside the net.
5. (Original) An acoustic panel according to claim 2, wherein the array comprises studs distributed in said two dimensions.
6. (Previously Presented) An acoustic panel according to claim 2, including a self-adhesive film carrying said array, said film being stuck onto the sound absorber.
7. (Original) An acoustic panel according to claim 1, wherein said spacer elements are reinforcing elements secured to the backing plate.
8. (Original) An acoustic panel according to claim 7, wherein said reinforcing elements are embossing, in the form of optionally parallel ribs, a honeycomb, studs, or bosses.
9. (Previously Presented) An acoustic panel according to claim 1, wherein the backing plate is embossed to form said spacer elements and to stiffen the backing plate.